McKesson Corporation
One Post Street
San Francisco, CA 94104

Ivan D. Meyerson Senior Vice President General Counsel and Secretary 0372

August 9, 2002

MCKESSON

Empowering Healthcare

## VIA FAX AND FEDERAL EXPRESS

Securities And Exchange Commission 450 Fifth Street, N.W. Washington, DC 20549

Attention: Jonathan G. Katz, Secretary

Re: McKesson Corporation Sworn Statements

AUG 9 2002

Dear Mr. Katz:

Pursuant to Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a) of the Securities Exchange Act of 1934 (File No. 4-460), enclosed please find the required Statements under Oath from each of John H. Hammergren, Principal Executive Officer of McKesson Corporation and William R. Graber, Principal Financial Officer of McKesson Corporation.

Please acknowledge receipt of this letter and the attached statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope provided.

If you have questions of comments with regard to this matter, please contact me at (415) 983-8319.

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Enclosures





Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

- I, William R. Graber, state and attest that:
- (1) To the best of my knowledge, based upon a review of the covered reports of McKesson Corporation and, except as corrected or supplemented in a subsequent covered report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - March 31, 2002 Annual Report on Form 10-K of McKesson Corporation
  - All reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of McKesson Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - Any amendments to any of the foregoing.

William R. Graber

Senior Vice President and

Chief Financial Officer

(Principal Financial Officer)

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Subscribed and sworn to

before me this "day of hyus 2002